
Williamson Act Overview

Agricultural Preserve Advisory Committee
Board of Supervisors Meeting
June 10, 2025



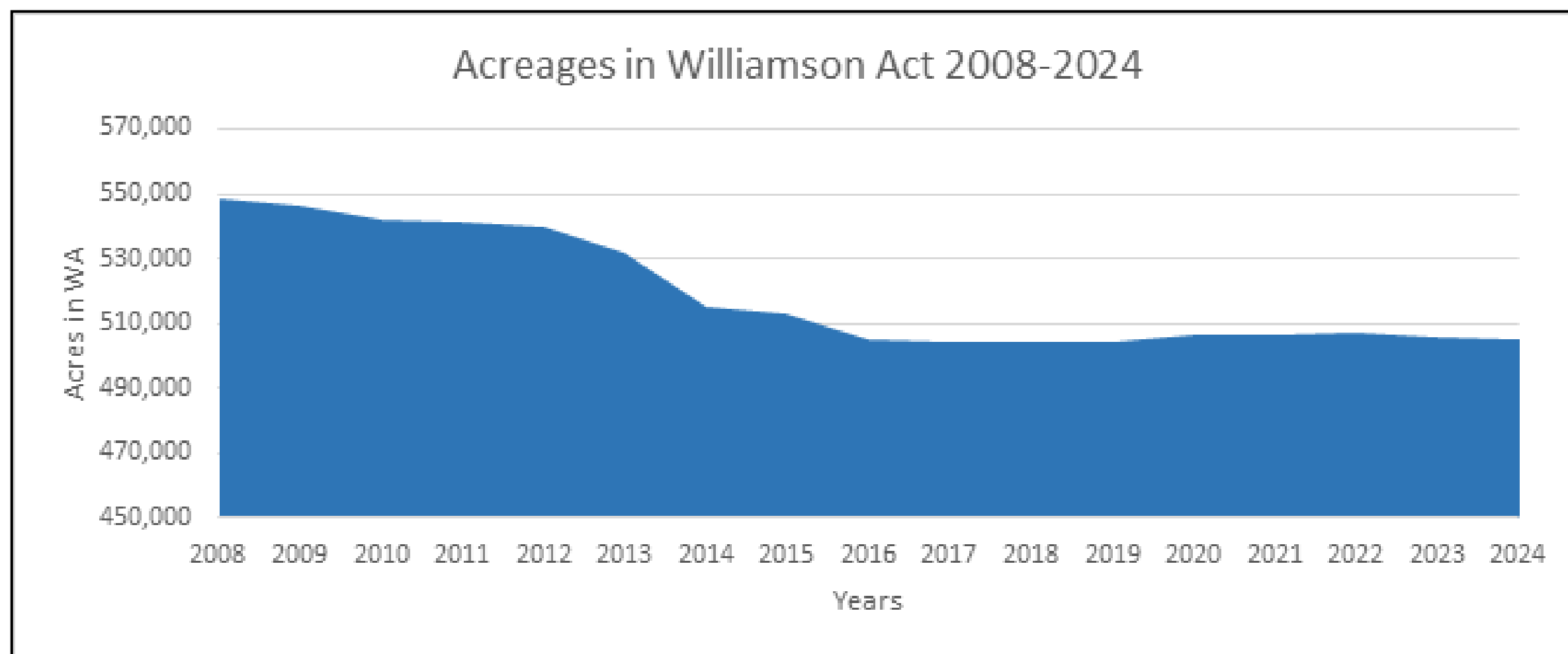
Presentation Overview

- History of the Williamson Act
- Williamson Act Program "101"
- Uniform Rules and Requirements
- Agricultural Preserve Advisory Committee (APAC)
- How Williamson Act Properties are Taxed
- Compliance & Enforcement

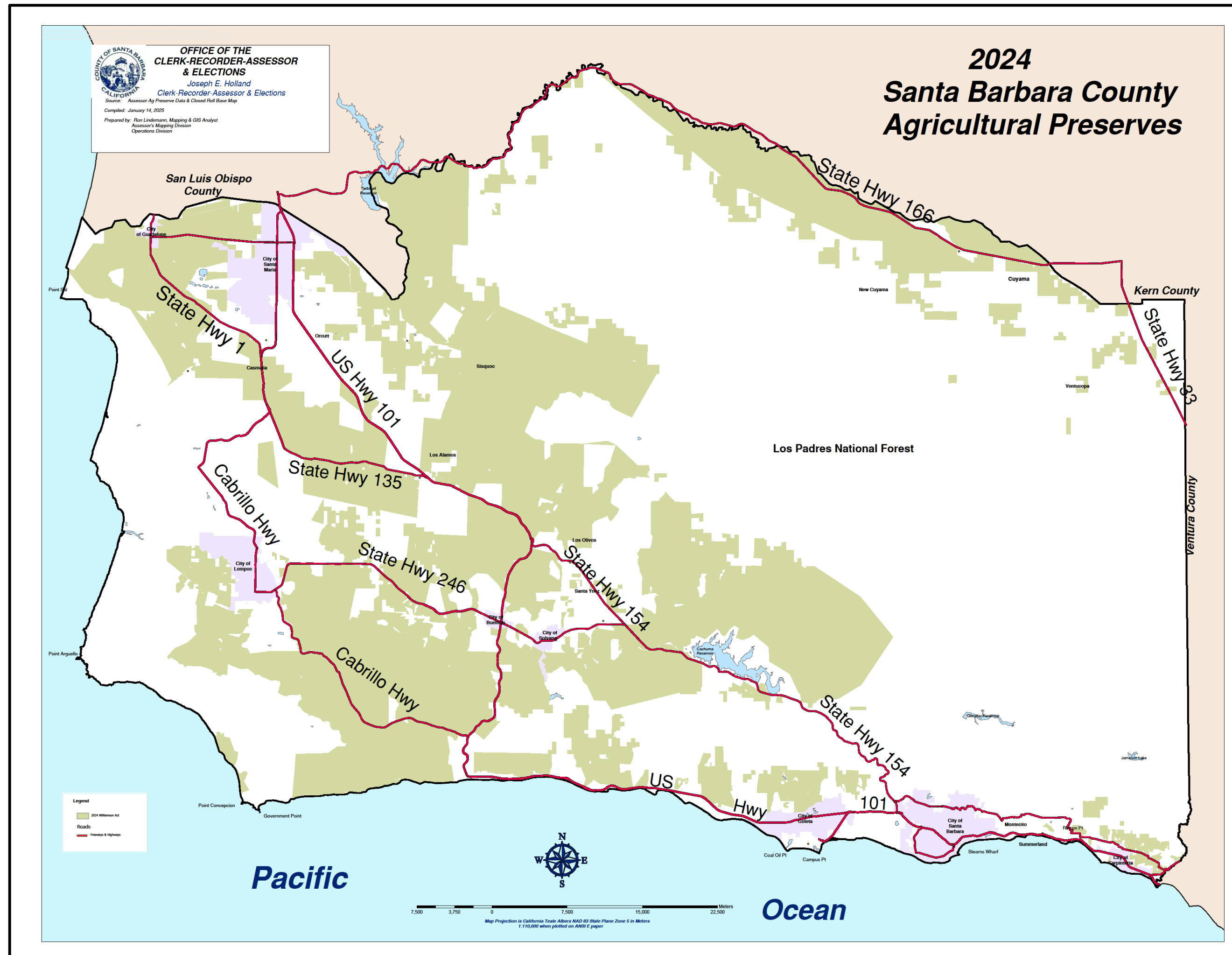


History of the Williamson Act

- Purpose is the long-term conservation of agriculture and open space
 - Discourages premature urban growth
 - Contributes to County's economy
 - Ensures availability of local ag products, open space and recreation
- County adopted the program in 1967
- Program is voluntary by the County and eligible landowners
- Acres of ag zoned land under contract is relatively stable



County Land Under Agricultural Preserve Contract



Statistics

505,155 Acres

2,093 APNs

1,281Contracts



Williamson Act Program “101”

- Land use restriction in exchange for property tax benefit
- Single and multi-parcel contracts
- Ag preserve boundary matches parcel(s) boundaries
- Minimum 10-year rolling term, no expiration date
- Contracts run with the land
- State subvention payment eliminated in 2010



Uniform Rules and Program Requirements

Uniform Rules

- Zoning requirements
- Minimum preserve and contract size
- Principle use is commercial ag production
- Limited residential and personal use opportunities
- Secondary uses must be compatible with agriculture

Ag Preserve Program Requirements

- Landowner agrees to
 - Maintain ongoing eligibility
 - Complete annual questionnaire
- Assume contract if land is sold



Agricultural Preserve Advisory Committee (APAC)

Roles and Responsibilities

- Administer, monitor and enforce Uniform Rules
- Advisory to the Board of Supervisors
- Review applications, policies and ordinances
- Compliance assistance to landowners

Representatives

- Ag Commissioner's Office/W&M – Stephanie Stark (Chair)
- County Planning and Development – David Lackie
- County Assessor's Office – Sergio Ricardo
- County Public Works/Surveyor's Office – Aleks Jevremovic
- UC Cooperative Extension – Royce Larsen



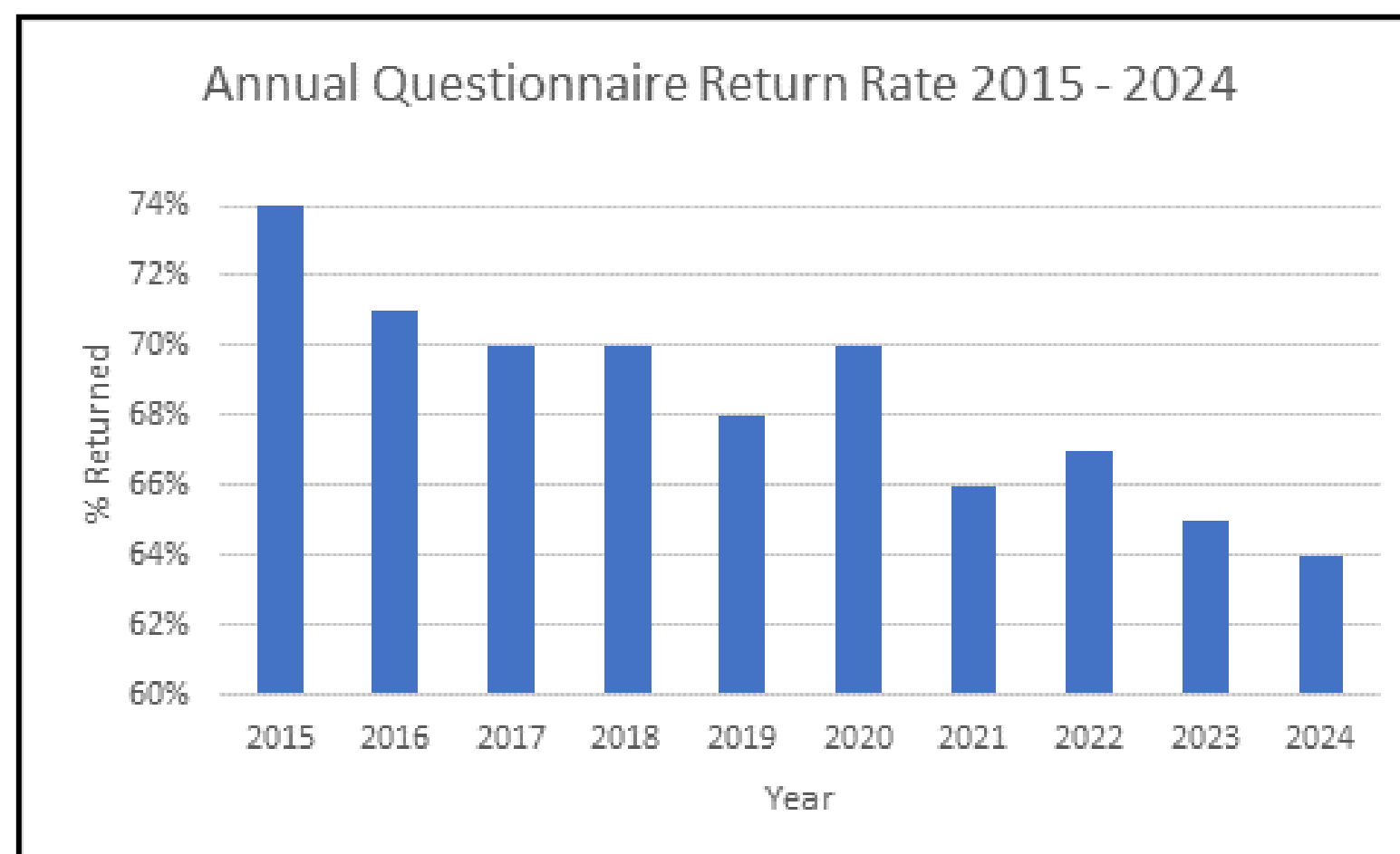
How Williamson Act Properties are Taxed

- Assessment calculated annually
- Land uses are assessed differently
 - Cropland and grazing land are assigned an agricultural value
 - Structures and personal land uses are assigned a Prop 13 value
- Values determined using annual questionnaire and research
- Select the lowest of 3 values to determine taxable value
 - WA value (Ag value + Prop 13 value)
 - Prop 13 value
 - Fair Market value
- Lowest value is taxed



Annual Questionnaire

- Utilized when calculating the agricultural value
- Landowners are required to report
 - Crop production acreage
 - All income and expenses
 - Changes in land use
- Decreasing trend in return rate



Compliance and Enforcement

Compliance

- Non-compliances are found during
 - APAC review
 - Recorded changes in ownership
- Top non-compliances
 - Insufficient or no ag production
 - Exceeds personal use limit
 - No replacement contract

Enforcement

- Current program is reactive
- County initiated non-renewal of a non-compliant contract



How Do You Get Out of a Williamson Act Contract?

Non-Renewal

- WA preferred method
- Landowner initiated or County initiated
- Nine-year process with gradual tax effect
- No landowner fee

Cancellation

- Limited circumstances only
- Board must make findings
- Immediate termination with immediate tax effect
- Landowner initiated
- Landowner fee - 12.5% of market value



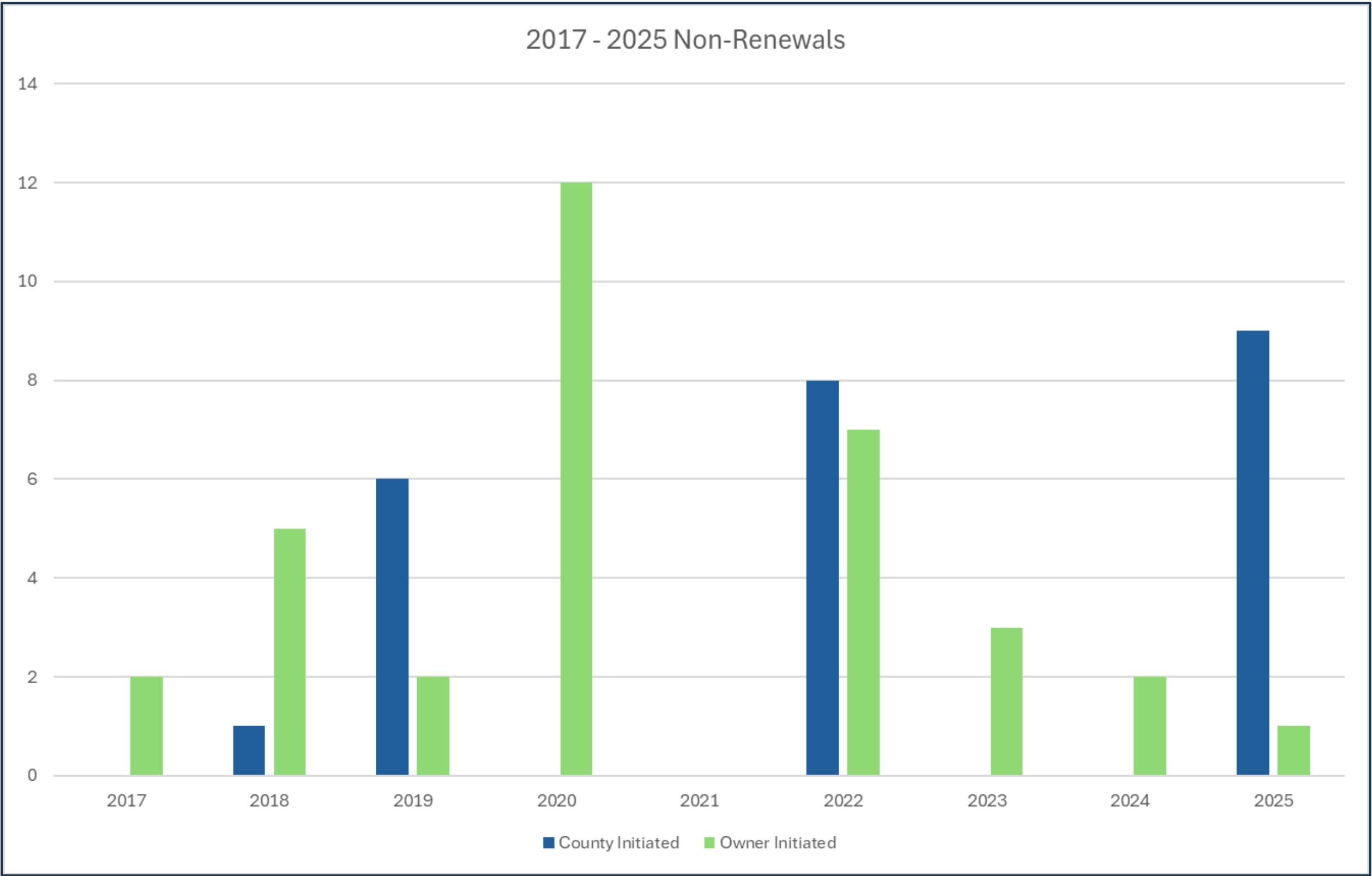
Steps for County Initiated Non-Renewal

- APAC identifies non-compliance
- Multiple notices and APAC meetings
 - APAC works with landowner to resolve issue
 - If no response or resolution, APAC recommend non-renewal of contract
- Planning and Development takes non-renewal to Board
 - Clerk of Board records non-renewal
 - Non-renewal effective January 1st
 - Nine full years of contract remains



Trend for Non-Renewals

2017-2025 County initiated and owner initiated non-renewals



October 2024 County Initiated Non-Renewal Cases

Table summarizing reasons for the County initiated non-renewals

Ag Preserve Contract #	Reason for County Initiated Non-Renewal
03-AP-012	Insufficient ag production & Exceeded personal use limit
03-AP-014	Insufficient ag production & Exceeded personal use limit
74-AP-041A	Exceeded personal use limit
84-AP-008*	No replacement contract
84-AP-009*	No replacement contract
76-AP-069**	No replacement contract & Insufficient ag production

*Compiled into a single Board Letter
**Consists of four separate landowners



October 2024 County Initiated Non-Renewal Cases

Table estimating County costs for the County initiated non-renewals

Activity	Cost
Estimated APAC cost	\$30,000
Estimated Planning cost to process cases	\$20,000
Annual Tax Benefit for contracts	\$35,000
Total	\$85,000



Thank You

